

This section gives information about residency in Utah. Additional items in this topic are located in the menu at left.

- [Domicile Defined](#)
- [Utah Resident](#)
- [Utah Residents Working in Other States](#)
- [Utah Residents Working Out of State for a Period of Time](#)
- See also ["Credit for Taxes Paid to Another State"](#)

## Domicile

"Domicile" is the place where you have a permanent home and to where you intend to return after being absent. It is the place where you have voluntarily fixed your habitation, not for a special or temporary purpose, but with the intent of making a permanent home.

A domicile, once established, is not lost until **all** of the following three conditions are met:

1. A specific intent to abandon the former domicile;
2. The actual physical presence in a new domicile; and
3. The intent to remain in the new domicile permanently.

See Tax Commission rules [R865-9I-2](#) and [R884-24P-52](#) for more information.

## Utah Resident

### You are a Utah resident if you:

1. Are domiciled in Utah for the entire year, even if temporarily outside of Utah for an extended period of time (years in certain situations);
2. Are domiciled in Utah for any period of time during the taxable year, but only for the duration of that period; or
3. Even though domiciled outside Utah, you maintained a place of abode in Utah and spent 183 or more days of the taxable year in Utah. In determining whether you spent 183 or more days in Utah, a day means a day in which you spend more time in Utah than in any other state.

These rules do not apply to military personnel or their spouses who are in Utah on military assignment, unless they are Utah residents. See [Tax Commission Rule R865-91-2](#) .

All income received during the period of Utah residency is taxable in Utah, regardless of where that income is earned, unless specifically exempted.

### Utah Residents Working in Other States

If you are a Utah resident and earned income in another state, you must pay Utah taxes on that income as well as your Utah income. You are still considered a Utah resident even if you work in another state, and must file a Utah income tax return reporting all income, regardless of source. See Utah Resident above.

You may receive a credit for the amount of tax paid to other states if you are a resident (or part-year resident) with income taxed by Utah and another state. For more information, see [Credit for Taxes Paid to Another State](#)

Utah residents earning income in a state without an income tax must pay tax to Utah on that income with no credit allowed because no tax is paid to the other state.

### Example

A tenured college professor is a Utah resident and teaches summer sessions at a Nevada university. The professor's annual income is:

\$25,000 – Summer stipend from Nevada university

\$70,000 – Salary from a Utah college

\$95,000 – Total Income

The professor would file a [TC-40, Utah Individual Income Tax Return](#) and pay Utah tax on the full \$95,000 with no other state credit because Nevada does not have a state income tax.

**Note:** A Nevada resident earning income in Utah must pay Utah tax on the Utah earnings as a nonresident.

### Utah Residents Working Out of State for a Period of Time

Utah residents who work out of state (or out of the country) for a period of time but leave their families in Utah, have to pay Utah income tax on all income earned here or out of state.

Once established, a domicile continues until **all** of the following three conditions are met:

1. A specific intent to abandon the former domicile;
2. The actual physical presence in a new domicile; and
3. The intent to remain in the new domicile permanently.

See Tax Commission rules [R865-91-2](#) and [R884-24P-52](#) for more information.

### Examples

1. A Utah family moves to Japan for four years. They keep their Utah home and rent it out while they are gone. Utah income tax is due on all earnings from Japan because they kept a home in Utah and planned to return.

2. An airline pilot keeps an apartment in Florida (a state that does not have income tax) and regularly visits his family in Utah. His children attend Utah schools, they pay bills through Utah banks, and the pilot has a Utah fishing license. Because his family is in Utah, he is still considered a Utah resident and his income is subject to Utah income tax.